REGISTERED No. M. 7463

# KERALA GAZETTE

## EXTRAORDINARY

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Report of the Select Committee on the General Sales Tax (Amendment) Bill, 1962 and the Bill as reported by the Committee.

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# THE GENERAL SALES TAX (AMENDMENT) BILL, 1962.

(REPORT OF THE SELECT COMMITTEE)

The Select Committee to which the General Sales Tax (Amendment) Bill, 1962 was referred, have considered the Bill clause by clause and now submit this, their report, with the Bill as reported by the Committee annexed thereto.

2. The Bill was published in the Gazette Extraordinary dated the 21st March 1962. The Bill was introduced in the Assembly on the 23rd March 1962 and the motion for reference of the Bill to a Select Committee was adopted on the 27th March 1962.

3. The Committee met on the 27th March 1962. The changes proposed by the Committee and the reasons therefor are set out in the following paragraphs:—

4. *The Schedule.*—(i) The Committee considered that parts of folding umbrellas should not be subjected to the single point tax as provided in item 27. The item has been suitably modified.

(ii) The Committee were of the view that the rate of tax on Beedi leaves should be reduced to 4 per cent. Item 31 has been modified accordingly for this purpose.

(iii) The Committee felt that the rate of 4 per cent fixed for Rubber will work hardship on small producers and that the existing rate of 2 per cent should be retained. Item 51 has been modified for this purpose.

5. The other changes made in the Bill are only verbal.

R. SANKAR,
*Chairman of the Select Committee.*

## DISSENTING MINUTES

We the undersigned members of the Select Committee submit the following minutes of dissent to the Report of the Select Committee on the General Sales Tax (Amendment) Bill, 1962.

We are of opinion that entry No. 62 in the Schedule viz., "Foodgrains......1%" must be deleted. We are against the principle of taxing the food of the common people. The High Level Sales Tax Committee has also strongly recommended its abolition. Foodgrains may therefore be totally exempted.

| | | |
|---|---|---|
| 1. | C. Achutha Menon | (Sd.) |
| 2. | K. Bhargavan | (Sd.) |
| 3. | E. P. Gopalan | (Sd.) |

# THE GENERAL SALES TAX (AMENDMENT) BILL, 1962

(AS AMENDED BY THE SELECT COMMITTEE)

(Words underlined indicate, the amendments suggested by the Committee, omissions are indicated by asterisks)

*A*

*BILL*

*further to amend the General Sales Tax Act, 1125.*

PREAMBLE.—WHEREAS it is expedient further to amend the General Sales Tax Act, 1125, for the purposes hereinafter appearing;

BE it enacted in the Thirteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the General Sales Tax (Amendment) Act, 1962.

(2) It shall come into force on the 1st day of April, 1962.

2. *Insertion of new section 25A.*—After section 25 of the General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act, the following section shall be inserted, namely:—

"25A. *Certain transactions deemed to be first sales.*—Notwithstanding anything contained in this Act, the first sale of such of those goods—

(i) as were not liable to tax only at the point of first sale before the commencement of the General Sales Tax (Amendment) Act, 1962; and

(ii) as are liable to tax only at the point of first sale under this Act as amended by the General Sales Tax (Amendment) Act, 1962, and the notifications issued thereunder,

effected within the State after the commencement of the said Amendment Act shall be deemed to be the first sale for the purposes of this Act, although any sale of such goods has taken place within the State before such commencement.".

3. *Substitution of Schedule I.*—For Schedule I of the principal Act, the following Schedule shall be substituted, namely:—

"SCHEDULE I.

[See Section 3 (1) (b) ]

| *Sl. No.* | *Description of goods.* | *Rate of tax for every rupee in the turnover relating to such goods.* |
|---|---|---|
| (1) | (2) | (3) |
| | | Naye Paise. |
| 1. | Wines and liquors other than toddy | 40 |
| | *Explanation.*—"Liquor" means and includes wine, brandy, champagne, sherry, rum, gin, whisky, beer, cidar, coco-brandy, arrack and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State. | |
| 2. | Motor spirit other than petrol | 20 |
| 3. | Petrol | 15 |
| 4. | Fire works including coloured matches | 7 |
| 5. | Rubber products other than Cycle tyres and tubes and rubber accessories of Cycles | 7 |
| 6. | Foamed rubber sheets, cushions, pillows and other articles of foamed rubber | 7 |
| 7. | All varieties of tractors and bull dozers | 7 |
| 8. | Motor vehicles including chassis of motor vehicles, motor tyres and tubes and spare parts of Motor Vehicles including batteries, Motor Cycles and Cycle combinations, motor scooters, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters and motorettes | 7 |
| 9. | Refrigerators and air conditioning plants and component parts thereof | 7 |
| 10. | Gramaphones and component parts thereof and records | 7 |
| 11. | Clocks, time-pieces and watches and parts thereof | 7 |
| 12. | Wireless reception instruments and apparatus, radios and radio gramaphones, electrical valves, accumulators, amplifiers and loudspeakers and spare parts and accessories thereof | 7 |
| 13. | Sound transmitting equipments including telephones and loudspeakers and spare parts thereof | 7 |
| 14. | Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith | 7 |

SCHEDULE—(*Contd.*)

| (1) | (2) | (3) |
|---|---|---|
| | | Naye Paise. |
| 15. | Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith | 7 |
| 16. | Binoculars, telescopes and opera glasses | 7 |
| 17. | Safes, Almirahs and furniture made of iron and steel | 7 |
| 18. | All arms including rifles, revolvers, pistols and ammunitions for the same | 7 |
| 19. | Cigarette cases and lighters | 7 |
| 20. | Dictaphone and similar apparatus for recording sound and spare parts thereof | 7 |
| 21. | Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof | 7 |
| 22. | Vacuum flasks of all kinds | 7 |
| 23. | Glassware, bottles and phials, funnels, globes, glass parts of lamps, sheets and plates and photo and other frames and mirrors | 7 |
| 24. | Crockery and cutlery, including knives, forks and spoons, other than stainless steel products, articles made of glass, China porcelain or glazed earthenware adopted for domestic use | 7 |
| 25. | Cement | 7 |
| 26. | All electrical goods, instruments, apparatus, appliances, and all such articles, the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, electrical earthenwares and porcelain and all other accessories and component parts either sold as a whole or in parts | 7 |
| 27. | Folding umbrellas * * * * * | 5 |
| 28. | Soaps | 5 |
| 29. | Leather goods of all kinds (other than handmade foot-wear when sold at a price not exceeding Rs. 5) | 5 |
| 30. | Plywood and hard board | 5 |
| 31. | Beedi leaves | 4 |
| 32. | Water supply and sanitary fittings | 5 |
| 33. | Manufactured tea | 5 |
| 34. | Coffee | 5 |
| 35. | Chicory | 5 |

SCHEDULE—(*Contd.*)

| (1) | (2) | (3) |
|---|---|---|
| | | Naye Paise. |
| 36. | Upholstered furniture, sofa sets, dressing tables and furniture of all types made of timber | 5 |
| 37. | Bricks and tiles (kiln burnt) | 5 |
| 38. | Paper, *** card boards and straw boards | 5 |
| 39. | Food stuffs sold in sealed containers | 5 |
| 40. | Vegetable products, that is to say any vegetable oil or fat, which whether by itself or in admixture with any other substances, has by hydrogenation or by any other process been hardened for human consumption | 5 |
| 41. | Any pen, pencil or pen and pencil set sold for twenty rupees or more | 5 |
| 42. | Precious stones namely diamonds, emeralds, rubies, real pearls and sapphires, synthetic or artificial precious stones, pearls artificial or cultured | 5 |
| 43. | Stainless steel products | 5 |
| 44. | Dried or canned fruits | 5 |
| 45. | Sewing machines | 5 |
| 46. | Bicycles, tandem cycles and cycle combinations and tyres, tubes and accessories and parts thereof | 5 |
| 47. | Paints, colours, lacquers and varnishes | 7 |
| 48. | Cosmetics including scents and perfumes, powders, snows, scented hair oils, scented sticks and toilet requisites except soaps | 7 |
| 49. | Lubricating oils and greases | 7 |
| 50. | Kerosene | 4 |
| 51. | Rubber | 2 |
| 52. | Confectionery (tinned, packed or otherwise) | 2 |
| 53. | Biscuits and cakes (Packed, tinned or otherwise) | 2 |
| 54. | Matches | 2 |
| 55. | Chemical fertilisers including bone-meal | 2 |
| 56. | Firewood | 2 |
| 57. | Cardamom | 2 |
| 58. | Oil seeds as defined in Section 14 of the Central Sales Tax Act, 1956 (Act 74 of 1956) other than coconut including copra, groundnut and cardamom | 2 |

SCHEDULE—(*Contd.*)

| (1) | (2) | (3) |
|---|---|---|
| | | Naye Paise. |
| 59. | (i) Coal, including coke in all its forms | 2 |
| | (ii) Iron and steel, that is to say— | |
| | (a) Pig iron and iron scrap; | |
| | (b) Iron plates sold in the same form in which they are directly produced by the rolling mill; | |
| | (c) Steel scrap, steel-ingots, steel billets, steel bars and rods; | |
| | (d) (i) Steel Plates, (ii) Steel sheets, (iii) Sheet bars and tin bars, (iv) Rolled steel sections, (v) Tool alloysteel — Sold in the same form in which they are directly produced by the rolling mill | 2 |
| | (iii) Jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorious* and the fibre known as mesta or bimli extracted from plants of the species *hibiscus cannapinus* and *hibiscus sabdariffavar altissima*, whether baled or otherwise | 2 |
| 60. | (i) Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste | 1 |
| | (ii) Cotton yarn, other than handspun yarn, but not including cotton yarn waste | 1 |
| 61. | Bullion and specie | 1 |
| 62. | Foodgrains | 1 |
| 63. | Pepper | 5 |
| 64. | Dried Ginger | 5 |
| 65. | Lemongrass oil | 5 |
| 66. | Turmeric | 5 |
| 67. | Arecanut | 5 |
| 68. | Nuxvomica | 5 |
| 69. | Laurel oil | 5 |
| 70. | Kacholam | 5 |

SCHEDULE—(*Contd.*)

| (1) | (2) | (3) |
| --- | --- | --- |
| | | Naye Paise. |
| 71. | Cashewnut including its kernels | 4 |
| 72. | Coir including coir products | 2 |
| 73. | Aloe yarn including its products | 2 |
| 74. | Prawns and lobsters | 2 |
| 75. | Eggs | 2 |
| 76. | Sugar cane | 2 |
| 77. | Dried fish | 2 |
| 78. | Hides and skins whether in a raw or dressed state | 2 |
| 79. | Coconut including copra | 2 |
| 80. | Groundnut | 2." |

Legislature Secretariat,
Trivandrum,
28th March 1962.

D. TIRUMALAI,
*Secretary,*
*Legislative Assembly.*

REGISTERED No. M. 7463.

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PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

**Development Department (Municipal Rules)**

NOTIFICATION

G.O.MS. 353|62|DD.

*Dated, Trivandrum, 28th March, 1962.*

**S.R.O. No. 97|62.**—In exercise of the powers conferred by sub-section (1) of Section 4 of the Guruvayur Township Act, 1961 (Act 43 of 1961), the Government of Kerala hereby direct that the provisions of the Kerala Local Authorities Entertainments Tax Act, 1961 (Act 20 of 1961) and the Kerala Local Authorities Entertainments Tax Rules, 1962 made thereunder, shall apply to the Guruvayur Township with effect from 1-4-1962.

Under clause (a) of sub-section (2) of the said section, Government hereby authorise the Township Committee to levy within the Township, the tax which may be levied by virtue of the provisions of the Kerala Local Authorities Entertainments Tax Act, 1961, and under clause (b) of sub-section (2) of the said section authorise the Executive Officer of the Township

Committee to exercise and perform in regard to the Township, the powers and functions assigned to the Executive Authority of a local authority under the provisions applied as aforesaid.

The above direction and authorisation are subject to the following modifications, additions and restrictions namely:—

(1) That all references in the said Act and the Rules to the Local Authority shall be construed as references to the Township Committee and all powers and functions assigned to the local authority shall be exercised by the Township Committee, and

(2) That all references to the Executive Authority in the Rules shall be construed as references to the Executive Officer to the Township.

By order of the Governor,
JOSEPH CHAKIAMURI,
*Deputy Secretary.*

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